ARIZONA FORM
800 - 25

Arizona Department of Revenue
Tobacco Tax Section
1600 W Monroe, Site Code 603
Phoenix AZ 85007

Luxury Tax

Cigarette Distributor's Monthly Report

For the Month of _____ 19 _____

This return must be filed with the Department of Revenue not later than the 20th day of the 1st
month following the month for which this return is made.

Licensed distributor - name		Tobacco license no.	Taxpayer ID (EIN or SSN)
Address - mailing		Address - business location	
City State ZIP code		City State ZIP code	

Read Instructions Beginning on Page 4

Cigarette Inventory (Unstamped)

	Packages of 25
1. Beginning inventory - Unstamped packages	
2. Additions: Received during month (Schedule A1-A4 and Schedule E)	
3. Total unstamped packages to account for	
4. Deductions:	
a. Unstamped product exported from state (Schedule C)	
b. Stamped other states (Stamped inventory below or Schedule C)	
c. Ending inventory - unstamped packages	
5. Total deductions (4a through 4c)	
6. Total packages required to be Arizona stamped	

Stamp Inventory (Arizona only)

	Blue ($.725)	Red ($.50)	Green (Tax Free)	Total
7. Beginning inventory - stamps on hand				
8. Stamps purchased during month				
9. Total stamps available.............................				
10. Deductions				
a. Stamps spoiled				
b. Ending inventory - stamps on hand				
11. Total deductions (10a plus 10b)				
12. Total stamps affixed during month				

If line 6 does not equal line 12 total, attach explanation of difference to the back of this report.

Stamped Cigarette Inventory

	Arizona Blue ($.725)	Arizona Red ($.50)	Arizona Green (Tax Free)	Other States
13. Beginning inventory - packs on hand				
14. Adjustments:				
a. added into inventory				
b. taken out of inventory				
15. Total adjustments (14a minus 14b)				
16. Ending inventory				

Declaration of preparer (other than taxpayer) is based on all information of
which preparer has any knowledge.

I have read this claim and any attachments with it. Under penalties of perjury, I
declare that to the best of my knowledge and belief, they are correct and complete.

_____
Preparer's Signature

_____
Taxpayer's/Authorized Agent's Signature

_____
Preparer's TIN   Date

_____
Title   Date

ADOR 20-2042 (9/98)

Schedule A
Distributor's Record of Cigarettes Received

| Supplier | Invoice | | Number of Packages |
	Date	Number	25's
Total packages received. Enter here and on line 2, page 1			

Attach Schedule C

Schedule D
List All Sales to Tax Exempt Purchasers By Reservation

Registration #/Name	Reservation	Invoice		Blue $.725	Red $.50	Green Tax Free	Total
Subtotal By Tribe							
Subtotal By Tribe							
Subtotal By Tribe							
Total							

The heading "Number of Packages Sold" spans the Blue, Red, and Green Tax Free columns.

ADOR 20-2042 (9/98)

General Instructions

You must file this return if you are a distributor of cigarettes within the state of Arizona.

You must file the return monthly on or before the 20th day after the month the cigarettes have been sold.

Prepare this return for each month regardless of whether or not any sales have been made. File the original with the Department of Revenue. Retain a copy of the return with all substantiating documentation for at least four years, subject to inspection by the Department.

Report all cigarettes in packages.

You must provide your taxpayer identification number on the return. A tax identification number is either your federal employer identification number (EIN), or your social security number (SSN, if you are a sole proprietor, with no employees).

The Licensee or Authorized Agent must sign the return.

If you pay a preparer to complete the return, the preparer must sign the return and include his or her identification number.

Specific Instructions

Line 1: Enter the ending inventory number from line 4c from the previous month's report. If the figures are not equal, attach an explanation for the differences.

Line 2: On Schedule A1-A4, enter all cigarettes you have received or purchased this month. Complete Schedule E by adding the number of packages received from the different distributors. Attach the schedule to the return. You may substitute a computer generated list for the actual schedule.

Line 3: Enter the total of lines 1 and 2.

Line 4a: On Schedule C, enter any unstamped cigarettes sold out of state during the month. Attach the schedule to the return.

Line 4b: Enter all packages of cigarettes stamped with tax stamps for states other than Arizona.

Line 4c: Enter the ending inventory for this month. This should be your total inventory of unstamped packages in your possession at the end of the month.

Line 5: Enter the total of lines 4a through 4c.

Line 6: Subtract line 5 from line 3.

Line 7: Enter the ending inventory number from line 10b from the previous month's report. If the figures are not equal, attach an explanation for the differences.

Line 8: Enter your purchases of stamps during the month.

Line 9: Enter the total of lines 7 and 8.

Line 10a: Enter the number of stamps that were spoiled during the month.

Line 10b: Enter your ending inventory of stamps for this month.

Line 11: Enter the total of lines 10a through 10b.

Line 12: Subtract line 11 from line 9. Enter the amount.

Line 13: Enter the ending inventory number from line 15 from the previous month's report. If the figures are not equal, attach an explanation for the differences.

Line 14a: Enter all cigarettes that were stamped, but were not shipped, during the month.

Line 14b: Enter the number of cigarettes that were shipped out of inventory during the month.

Line 15: Subtract line 14b from line 14a. Enter the amount.

Line 16: Enter your ending inventory of stamped packages in your possession at the end of the month. This should be the sum of lines 13 and 15.

(Schedule D, on page 6, still needs to be completed for sales on the reservations although the figures are no longer carried to the front page.)